

**Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, DC**

In the Matter of:

Request for Review and Waiver	)	
of the Decision of the	)	
Universal Service Administrator by	)	
	)	
Santa Ana Unified School District	)	CC Docket No: 02-6
BEN Number: 143778	)	
	)	
Schools and Libraries Universal Service	)	
Support Mechanism	)	
	)	
Wireline Competition Bureau	)	

**REQUEST FOR REVIEW**

**INTRODUCTION**

Section 54.719(c) of the Commission's rules provides that any person aggrieved by an action taken by a division of the Universal Service Administrative Company (USAC) may seek review from the Commission.<sup>1</sup> Santa Ana Unified School District (Santa Ana) hereby appeals the current action taken by USAC in the following case.

**BACKGROUND**

On January 16, 2002, Santa Ana filed their Form 471 requesting E-rate funding for Funding Year 2002. On May 7, 2002, Santa Ana received Funding Commitment Decision Letters for both of its Funding Requests with Pacific Bell and received \$343,448.08 in discounts from the SLD on both of the FRNs at issue for Funding Year 2002. On June 3, 2003, Santa Ana received a selective review request for Funding Year 2002. The School District had already received a Selective Review Request for Funding Year 2003 on April 21, 2003.

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<sup>1</sup> 47 C.F.R. § 54.719(c).

As part of the documentation provided during the selective review, the Associate Superintendent at the time, sent a letter dated August 27, 2003, which indicated the budget information for 2002-2003 was being submitted, but a final copy was not available at that time since the budget was still in the final phase of approval.<sup>2</sup> On September 26, 2003, Santa Ana sent an approved copy of the 2003-04 budget.<sup>3</sup>

There was no further communication between the SLD and the School District until March 14, 2006, when Santa Ana received a Notification of Commitment Adjustment Letter. Santa Ana's funding for 2002 is summarized below:

Service Provider (SPIN)	Form 471	FRN	Svc	Status	Requested Amount	Utilized Amount
AT&T Corp. (143001192)	328644	885496	T	FUNDED	\$36,508.15	\$0.00
Avaya Inc. (143005214)	328638	885479	IC	FUNDED	\$806,955.21	\$0.00
Avaya Inc. (143005214)	328822	886237	IC	NOT FUNDED	\$393,120.00	\$0.00
IBM Corporation (143005607)	301182	773282	IC	FUNDED	\$3,408,802.27	\$0.00
Pacific Bell (143002665)	328797	886052	T	FUNDED	\$357,801.90	\$333,514.43
Pacific Bell (143002665)	328651	885516	IA	FUNDED	\$89,450.42	\$9,933.65
<b>Total</b>					<b>\$5,092,637.95</b>	<b>\$343,448.08</b>

On May 1, 2006, Santa Ana appealed a Notification of Commitment Adjustment Letter for Funding Year 2002. USAC notified Santa Ana on November 10, 2006, that the appeal was denied. The SLD determined that at the time Santa Ana submitted their Form 471, the school district had not secured adequate resources. Santa Ana respectfully disagrees with the determination made by the SLD and USAC and requests that the Commission remand the case back to the SLD.

<sup>2</sup> The August 27, 2003 Letter is attached as Exhibit A. The letter was sent in response to a Selective Review follow-up question asking for budget information.

<sup>3</sup> The September 26, 2003 Letter is attached as Exhibit B.

## **DISCUSSION**

USAC requests budget information during the Selective Review process in order to determine if a school district has the necessary funding on hand in order to effectively use requested E-rate funding. In order to help applicants provide the requested documentation, the USAC website lists the following as acceptable documentation to show a school district has the required resources:

- (1) a copy of the operating or facilities budget for the appropriate school year that clearly indicates which accounts will cover the non-discount payment;
- (2) a draft budget with signed letter from a school or library official;
- (3) a resolution of a governing board authorizing the filing of the FCC Form 471 for a given dollar amount with a signed letter from a school or library official; and
- (4) if donor funds are a source of financing the non-discount portion, a signed commitment letter from a donor with specific information regarding the donation and its use for the schools and libraries universal service support program.<sup>4</sup>

At the time Santa Ana received the FY 2002 Selective Review Request, the 2002 E-rate Funding Year had begun. Since the Funding Year had already started, the School District was confused as to which budget needed to be provided to the SLD in order to prove the school district's ability to pay in accordance with E-rate regulations. The numbers Santa Ana provided to the SLD represent the actual amount spent in 2002. The School District never received any clarification questions regarding the budget information once it was received by the SLD and believed the SLD had the information they needed.

The August 27<sup>th</sup> letter is an example of Santa Ana's budget confusion. When the School develops a budget report for the upcoming year, it lists the actual numbers spent for the earlier year in one column and then lists the projected numbers for the next year in a second column. In September, the District approved the FY 2003 budget and provided a copy of those numbers to the SLD. This budget would have listed the actual amounts spent for FY 2002 and then the approved projected numbers in FY 2003. In providing

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<sup>4</sup> See Schools and Libraries website regarding instructions for completing the Selective Review for necessary resources, <http://www.sl.universalservice.org/data/pdf/MegaFax.pdf>.

these numbers, Santa Ana believed they were providing the requested budget information for Funding Year 2002 and Funding Year 2003. Santa Ana was never asked by the SLD to clarify their numbers or asked by the SLD to provide a projected budget for FY 2002, not the actual budget for 2002.

Once the District received the COMAD letter in 2006, the District was surprised. The budget information was provided back in 2003, and Santa Ana had never been questioned further regarding the numbers provided. Had the District received further guidance by the SLD, the District could have provided the requested information. The District has appealed to the SLD and was denied.

Santa Ana does have a projected budget for FY 2002. These numbers are attached as Exhibit C, and show the District had the required funds budgeted and available. On Santa Ana's Item 25 worksheet which was provided to the SLD during the Selective Review, the District's requested a total of \$5,092,637.95, with Santa Ana's share being \$698,975.09.

Santa Ana would have paid the Telecommunications and Internet Access out of the "Services, Other Operating Expenses" section of the proposed budget. On the line item breakdown of this section, these bills would have been paid out of the money budgeted for "Operations and Housekeeping Services".<sup>5</sup> Santa Ana had budgeted \$8,819,650.00 for this line item expense. The chart below shows the amount of Santa Ana's share for these FRNs. As you can see, the District had more than enough budgeted for this expense.

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<sup>5</sup> The relevant page from the California State Chart of Accounts listing the relevant object codes is attached as Exhibit D. These pages list the specific accounts a school district will use for expenditures.

For the Telecommunications RFPs and the Internet Access RFP

Service Provider (SPIN)	FRN #	Svc	Requested Amount	District Share
AT&T Corp. (143001192)	885496	T	\$36,508.15	\$6,442.61
Pacific Bell (143002665)	886052	T	\$357,801.90	\$68,152.74
Pacific Bell (143002665)	885516	IA	\$89,450.42	\$17,038.18
<b>Total</b>			<b>\$483,760.47</b>	<b>\$91,633.53</b>

Santa Ana would have paid the Internal Connections out of the “Capital Outlay” section of the proposed budget. On the line item breakdown of this section, these bills would have been paid out of the money budgeted for “Equipment”. Santa Ana had budgeted \$1,212,306.00 for this line item expense. The chart below shows the amount of Santa Ana’s share for these FRNs. As you can see, the District had more than enough budgeted for this expense.

For the Internal Connections RFPs

Service Provider (SPIN)	FRN #	Svc	Requested Amount	District Share
Avaya Inc. (143005214)	886237	IC	\$393,120.00	\$74,880.00
Avaya Inc. (143005214)	885479	IC	\$806,955.21	\$153,705.75
IBM Corporation (143005607)	773282	IC	\$3,408,802.27	\$378,755.81
<b>Total</b>			<b>\$4,608,877.48</b>	<b>\$607,341.56</b>

As the above documentation shows, Santa Ana did have the required funds to pay its share in accordance with E-rate rules. Santa Ana in fact did pay its share during the 2002 funding year. When Santa Ana submitted the budget information in 2003, the School District believed all of the information requested by the SLD had been provided. In fact, there was no further communication or questioning by the SLD regarding the budget information until Santa Ana received the COMAD letter in 2006. When Santa Ana received the COMAD, it was the first time they learned the budget information provided back in 2003 was not sufficient.

SUMMARY

Santa Ana respectfully requests the FCC to remand the case back to USAC for further inquiry into the budget and to re-evaluate the necessity of a Commitment Adjustment Letter.

Sincerely Submitted,

A handwritten signature in black ink, appearing to read "Don Trigg", written in a cursive style.

Donald Trigg  
Associate Superintendent  
Santa Ana Unified School District  
1601 E. Chestnut Ave  
Santa Ana, CA 92701

## **Exhibit A**



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# Santa Ana Unified School District

Donald A. Stabler, Ph.D.  
Associate Superintendent,  
Business Services

Al Mijares, Ph.D., Superintendent

August 27, 2003

Mr. Michael Deusinger  
Schools and Libraries Division  
80 S. Jefferson Road  
Whippany, NJ 07981

Dear Mr. Deusinger:

The Santa Ana Unified School District (SAUSD) is submitting the information as requested in the Selective Review, concerning the District's budget for 2002-2003.

The District is fully committed to our E-Rate share. That share will be drawn from the District's account - #01-0111-1-0011-7300-6490-033.

We are unable to provide a final copy of our budget as it is still in the final phase of the approval process by Cabinet level management.

Please let me know if you have any questions concerning the above information.

Sincerely,

A handwritten signature in dark ink, appearing to read "Donald A. Stabler", is written over a horizontal line.

Donald A. Stabler, Ed.D.  
Associate Superintendent  
Business Services

DAS:kd

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322, (714) 558-5501

## BOARD OF EDUCATION

Rosemarie Avila, President • Aurey Yamagata-Noji, Ph.D., Vice President  
Rob Richardson, Clerk • John Palacio, Member • Sal Tinajero, Member



## **Exhibit B**



# Santa Ana Unified School District

Al Mijares, Ph.D., Superintendent

September 26, 2003

Mr. Michael Deusinger  
Schools and Libraries Division  
80 S. Jefferson Road  
Whippany, NJ 07981

Dear Mr. Deusinger:

The Santa Ana Unified School District (SAUSD) is submitting the information as requested in the Selective Review concerning the District's budget for 2003-04.

Attached to this letter is a copy of the final adopted budget for the general fund for 2003-04. I want to draw your attention to the specific expenditure category capital outlay which is highlighted. For 2002-03, this line item was budgeted at \$609,793.71. For 2003-04, it is budgeted at \$841,379.70 to include funding for the District's E-Rate 5 project match. Also included is a copy of the Board Certification of the District's 2003-04 adopted budget approved September 9, 2003.

You will note that most of the budget categories have been reduced, while capital outlay was increased due to our commitment to fund the E-Rate 5 projects.

Please let me know if you have any questions concerning the above information.

Sincerely,

  
Al Mijares, Ph.D.  
Superintendent

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 (714) 558-5501

## BOARD OF EDUCATION

Rosemarie Avila, President • Audrey Yamagata-Noji, Ph.D., Vice President  
Rob Richardson, Clerk • John Palacio, Member • Sal Tinajero, Member

Description	Resource Codes	Object Codes	2002/03 Unaudited Actuals			2003/04 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	277,695,291.64	7,958,025.11	285,653,316.75	272,386,889.45	7,856,216.00	280,243,105.45	-1.9%
2) Federal Revenues		8100-8299	909,625.37	36,880,520.66	37,790,146.03	5,000.00	64,814,048.01	64,819,048.01	71.0%
3) Other State Revenues		8300-8599	36,085,636.51	63,024,229.74	99,109,866.25	31,885,523.00	66,842,281.75	100,727,814.75	1.8%
4) Other Local Revenues		8600-8799	1,910,002.43	3,845,274.79	5,755,277.22	1,350,000.00	259,096.00	1,609,096.00	-72.0%
5) TOTAL REVENUES			316,600,555.95	111,708,050.30	428,308,606.25	305,627,492.45	141,571,653.75	447,199,146.21	4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	184,889,040.34	51,521,937.17	236,410,977.51	176,673,742.91	55,086,021.70	231,159,764.61	-1.9%
2) Classified Salaries		2000-2999	33,416,386.31	37,444,432.06	70,860,828.37	32,810,851.00	36,622,414.00	69,433,265.00	-2.0%
3) Employee Benefits		3000-3999	68,060,417.59	21,205,501.77	89,265,919.36	66,971,591.38	26,682,035.03	93,653,626.41	5.5%
4) Books and Supplies		4000-4999	5,310,871.60	10,313,465.17	15,624,336.77	4,515,300.00	25,718,477.86	30,233,777.86	96.1%
5) Services, Other Operating Expenses		5000-5999	20,142,945.94	14,332,051.23	34,474,997.17	10,158,432.45	19,835,904.15	29,994,336.60	13.1%
6) Capital Outlay		6000-6999	609,793.71	3,439,176.08	4,048,969.79	841,379.70	14,480,022.10	15,321,401.80	278.4%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299							
		7400-7499	7,639,595.71	0.00	7,639,595.71	8,497,735.00	0.00	8,497,735.00	11.2%
8) Direct Support/Indirect Costs		7300-7399	(2,479,290.52)	2,108,946.50	(370,344.02)	(5,234,773.46)	4,884,773.46	(350,000.00)	-5.5%
9) TOTAL EXPENDITURES			307,389,570.68	140,365,509.98	447,755,080.66	294,634,259.07	183,309,648.30	477,943,907.37	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,210,985.27	(28,657,469.68)	(19,446,474.41)	10,993,233.38	(41,737,994.54)	(30,744,761.16)	58.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	15,520,000.04	0.00	15,520,000.04	15,990,000.00	0.00	15,990,000.00	3.0%
b) Transfers Out		7510-7629	6,636,641.57	0.00	6,636,641.57	7,650,000.00	0.00	7,650,000.00	11.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions		8980-8999	(20,851,352.89)	20,851,352.89	0.00	(23,861,168.18)	23,861,168.18	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES			(12,187,994.42)	20,851,352.89	8,663,358.47	(15,621,168.18)	23,861,168.18	34,000,000.00	-4.0%

10/1/03  
 June,  
 Funds for E-EDS will come  
 from this account  
 [Signature]  
 10/1/03

Description	Resource Codes	Object Codes	2002/03 Unaudited Actuals			2003/04 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,957,009.15)	(7,996,106.79)	(10,763,115.94)	(4,527,834.80)	(17,876,826.36)	(22,404,761.16)	108.2%
<b>FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,786,604.87	47,026,509.80	55,825,314.47	11,715,901.82	33,654,098.94	45,370,000.76	-18.7%
b) Audit Adjustments		9793	(641,387.77)	946,150.00	307,862.23	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,157,416.90	47,975,699.80	56,133,116.70	11,715,901.82	33,654,098.94	45,370,000.76	-19.2%
d) Other Restatements		9795	6,515,494.07	(6,515,494.07)	0.00	0.00	0.00	0.00	0.0%
e) Net Beginning Balance (F1c + F1d)			14,672,910.97	41,460,205.73	56,133,116.70	11,715,901.82	33,654,098.94	45,370,000.76	-19.2%
2) Ending Balance, June 30 (E + F1e)			11,715,901.82	33,654,098.94	45,370,000.76	7,187,967.02	15,777,272.58	22,965,239.60	-49.4%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Stores		9712	963,036.32	0.00	963,036.32	950,000.00	0.00	950,000.00	-1.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	33,654,098.94	33,654,098.94	0.00	15,777,272.58	15,777,272.58	-53.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	10,402,865.50	0.00	10,402,865.50	5,887,967.02	0.00	5,887,967.02	-43.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Unappropriated Amount		9796	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

## **Exhibit C**

2001/02 Unaudited Actuals						2002/03 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	268,700,825.67	6,702,178.00	275,403,003.67	275,020,086.47	6,800,000.00	281,820,086.47	2.3%
2) Federal Revenues		8100-8299	8,770.58	31,203,761.78	31,212,532.76	443,630.00	28,753,339.46	29,196,969.46	-6.5%
3) Other State Revenues		8300-8699	37,005,981.97	68,368,398.59	105,394,358.56	36,711,288.36	71,585,041.19	108,296,329.55	2.8%
4) Other Local Revenues		8600-8799	5,901,441.75	1,737,141.12	7,698,582.87	10,289,478.00	2,160,522.22	12,450,000.22	61.7%
5) TOTAL REVENUES			311,617,000.37	108,091,475.49	419,708,475.86	322,464,482.83	109,298,902.87	431,763,385.70	2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	178,881,983.57	46,569,863.38	225,451,846.95	161,425,612.67	65,134,039.61	226,559,652.28	0.5%
2) Classified Salaries		2000-2999	41,185,903.98	24,852,278.74	66,138,182.72	44,907,172.97	24,937,226.54	69,844,399.51	5.6%
3) Employee Benefits		3000-3999	50,488,979.37	14,923,712.26	65,412,691.63	53,056,795.32	12,818,041.82	65,874,837.14	0.7%
4) Books and Supplies		4000-4999	9,922,910.09	16,941,922.24	26,864,832.33	11,963,525.00	5,320,411.66	17,283,936.66	-35.7%
5) Services, Other Operating Expenses		5000-5999	21,407,596.71	9,304,133.26	30,711,729.97	25,773,469.64	7,400,694.01	33,174,163.65	8.0%
6) Capital Outlay		6000-6999	3,541,038.10	8,947,166.39	12,488,234.49	5,581,206.00	834,458.00	6,415,662.00	-48.6%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299 7400-7499	3,331,332.45	81,843.00	3,413,175.45	3,436,200.00	0.00	3,436,200.00	0.7%
8) Direct Support/Indirect Costs		7300-7399	(1,746,462.26)	1,746,462.26	0.00	(1,487,292.00)	1,487,292.00	0.00	0.0%
9) TOTAL EXPENDITURES			307,613,262.01	123,467,411.53	430,480,693.54	304,656,689.60	117,932,161.84	422,588,851.44	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,603,738.36	(15,375,936.04)	(10,772,217.68)	17,807,793.23	(8,633,258.97)	9,174,534.26	-185.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7610-7629	5,100,000.00	0.00	5,100,000.00	6,275,000.00	0.00	6,275,000.00	23.0%
2) Other Sources/Uses									
a) Sources		8930-8979	5,000,009.06	1,500,000.00	6,500,009.06	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	1,058,255.43	0.00	1,058,255.43	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(22,096,853.60)	22,096,853.60	0.00	(9,447,226.31)	9,447,226.31	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(22,755,096.97)	23,596,853.60	841,753.63	(15,722,226.31)	9,447,226.31	(5,275,000.00)	-845.5%

Description	Resource Codes	Object Codes	2001/02 Unaudited Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,151,381.61)	8,220,917.56	(9,930,464.05)	2,085,666.92	813,987.34	2,899,654.26	-129.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,850,186.33	38,083,241.39	65,033,427.72	8,798,804.72	47,026,509.75	55,825,314.47	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,850,186.33	38,083,241.39	65,033,427.72	8,798,804.72	47,026,509.75	55,825,314.47	-14.2%
d) Other Restatements		9795	0.00	722,350.80	722,350.80	0.00	0.00	0.00	-100.0%
e) Net Beginning Balance (F1c + F1d)			26,850,186.33	38,805,592.19	65,755,778.52	8,798,804.72	47,026,509.75	55,825,314.47	-15.1%
2) Ending Balance, June 30 (E + F1e)			8,798,804.72	47,026,509.75	55,825,314.47	10,884,371.64	47,840,477.09	58,724,848.73	5.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	1,050,000.00	0.00	1,050,000.00	350,000.00	0.00	350,000.00	-66.7%
Stores		9712	1,047,996.15	0.00	1,047,996.15	1,000,000.00	0.00	1,000,000.00	-4.6%
Prepaid Expenditures		9713	103,412.53	0.00	103,412.53	100,000.00	0.00	100,000.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	47,840,476.70	47,840,476.70	New
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	8,577,277.00	0.00	8,577,277.00	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,597,396.04	47,026,509.75	53,623,905.79				
d) Unappropriated Amount		9790				857,094.64	0.39	857,095.03	

			2001/02 Unaudited Actuals			2002/03 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	154,348,039.77	0.00	154,348,039.77	158,084,390.47	0.00	158,084,390.47	2.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	395,042.00	0.00	395,042.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	789,201.15	0.00	789,201.15	700,000.00	0.00	700,000.00	-11.3%
Timber Yield Tax		8022	14.14	0.00	14.14	0.00	0.00	0.00	-100.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	43,656,161.66	0.00	43,656,161.66	29,500,000.00	0.00	29,500,000.00	-32.4%
Unsecured Roll Taxes		8042	4,128,454.00	0.00	4,128,454.00	4,000,000.00	0.00	4,000,000.00	-3.1%
Prior Years' Taxes		8043	6,049,364.16	0.00	6,049,364.16	6,020,000.00	0.00	6,020,000.00	-0.5%
Supplemental Taxes		8044	4,595,205.98	0.00	4,595,205.98	4,500,000.00	0.00	4,500,000.00	-2.1%
Education Revenue Augmentation Fund (ERAF)		8045	54,061,070.55	0.00	54,061,070.55	72,404,146.00	0.00	72,404,146.00	33.9%
Community Redevelopment Funds (SB 617/659/1992)		8047	111,106.74	0.00	111,106.74	111,100.00	0.00	111,100.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			268,133,660.15	0.00	268,133,660.15	275,319,836.47	0.00	275,319,836.47	2.7%
Revenue Limit Transfers									
Transfers of Unrestricted Revenue Limit	0000	8091	(6,702,176.00)	0.00	(6,702,176.00)	(6,800,000.00)	0.00	(6,800,000.00)	1.5%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	6,702,176.00	6,702,176.00	0.00	6,800,000.00	6,800,000.00	1.5%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERG Reduction Transfer		8092	7,269,341.52	0.00	7,269,341.52	6,500,450.00	0.00	6,500,450.00	-10.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			268,700,825.67	6,702,176.00	275,403,001.67	275,020,086.47	6,800,000.00	281,820,086.47	2.3%
FEDERAL REVENUES									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,706,565.72	4,706,565.72	0.00	5,195,111.90	5,195,111.90	10.4%
Discretionary Grants		8182	0.00	1,375,305.17	1,375,305.17	0.00	1,456,374.90	1,456,374.90	5.9%
Child Nutrition Programs		8223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
IASA	3000-3299, 4000-4199	8290	0.00	16,045,545.77	16,045,545.77	0.00	14,525,875.43	14,525,875.43	-9.6%
Vocational and Applied Technology Education	3500-3699	8290	0.00	514,858.22	514,858.22	0.00	476,900.00	476,900.00	-7.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	266,439.67	266,439.67	0.00	272,617.00	272,617.00	2.3%
JTPA / WIA	5600-5825	8290	0.00	433,217.97	433,217.97	0.00	422,280.00	422,280.00	-2.5%
Other Federal Revenue	All Other	8290	8,770.98	7,861,829.26	7,870,600.24	443,630.00	6,404,180.23	6,847,810.23	-13.0%
TOTAL FEDERAL REVENUES			8,770.98	31,203,761.78	31,212,532.76	443,630.00	26,753,339.46	29,196,969.46	-6.5%



			Expenditures by Object			2001/02 Unaudited Actuals			2002/03 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F			
OTHER STATE REVENUES												
Other State Apportionments												
ROC/P Entitlement												
Current Year	6350-6360	8311	0.00	94,325.00	94,325.00	0.00	3,151,469.78	3,151,469.78	3241.1%			
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Special Education Master Plan												
Current Year	6500	8311	0.00	26,522,008.00	26,522,008.00	0.00	26,919,838.12	26,919,838.12	1.5%			
Prior Years	6500	8319	0.00	397,414.00	397,414.00	0.00	365,559.00	365,559.00	-8.0%			
Gifted and Talented Pupils	7140	8311	0.00	550,018.00	550,018.00	0.00	486,210.00	486,210.00	-11.6%			
Home-to-School Transportation	7230-7235	8311	0.00	1,608,847.00	1,608,847.00	0.00	925,000.00	925,000.00	-42.5%			
School Improvement Program	7260-7265	8311	0.00	3,403,051.68	3,403,051.68	0.00	6,248,962.00	6,248,962.00	83.6%			
Economic Impact Aid	7090-7091	8311	0.00	9,427,954.00	9,427,954.00	0.00	8,810,074.00	8,810,074.00	-6.6%			
Spec. Ed. Transportation	7240	8311	0.00	1,004,541.00	1,004,541.00	0.00	1,854,541.00	1,854,541.00	84.6%			
All Other State Apportionments- Current Year	All Other	8311	0.00	323,950.00	323,950.00	0.00	0.00	0.00	-100.0%			
All Other State Apportionments- Prior Year	All Other	8319	0.00	(1,587.00)	(1,587.00)	0.00	0.00	0.00	-100.0%			
Year Round School Incentive		8425	847,795.86	0.00	847,795.86	1,000,000.00	0.00	1,000,000.00	18.0%			
Class Size Reduction K-3		8434	20,382,264.00	0.00	20,382,264.00	21,076,000.00	0.00	21,076,000.00	3.4%			
Class Size Reduction, Grade 9		8435	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New			
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	16,000.00	0.00	16,000.00	New			
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Mandated Costs Reimbursements		8550	1,809,393.03	0.00	1,809,393.03	2,000,000.00	0.00	2,000,000.00	10.5%			
State Lottery Revenue		8560	7,277,271.71	991,807.22	8,269,078.93	6,438,831.66	900,000.00	7,338,831.66	-11.2%			
Tax Relief Subventions												
Restricted Levies - Other												
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Miller Unruh Reading Program	7200	8590	0.00	65,256.70	65,256.70	0.00	78,732.00	78,732.00	-7.7%			
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Instructional Materials												
Elementary	7155, 7165	8590	0.00	1,514,012.00	1,514,012.00	0.00	1,458,261.00	1,458,261.00	-3.7%			
Secondary	7160	8590	0.00	272,264.00	272,264.00	0.00	272,264.00	272,264.00	0.0%			
Other	7150, 7170, 7180, 7185	8590	0.00	2,505,141.00	2,505,141.00	0.00	2,505,141.00	2,505,141.00	0.0%			
Special Education Project Workability	6520	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Staff Development	6580, 7285, 7290, 7292, 7295, 7305, 7310, 7315	8590	0.00	155,203.00	155,203.00	0.00	155,203.00	155,203.00	0.0%			
Tenth Grade Counseling	7375	8590	0.00	91,151.00	91,151.00	0.00	91,151.00	91,151.00	0.0%			
Mentor Teacher	7270	8590	0.00	126,500.73	126,500.73	0.00	0.00	0.00	-100.0%			
Educational Technology Assistance Grants	7100-7125	8590	0.00	926,328.20	926,328.20	0.00	0.00	0.00	-100.0%			
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
State Preschool	6055-6056	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	205,286.59	205,286.59	0.00	191,685.00	191,685.00	-7.1%			
Healthy Start	6240-6245	8590	0.00	33,776.89	33,776.89	0.00	0.00	0.00	-100.0%			
Class Size Reduction Facilities	6200	8590	0.00	1,720,000.00	1,720,000.00	0.00	0.00	0.00	-100.0%			
All Other State Revenue	All Other	8590	6,689,237.37	16,430,147.58	23,119,384.95	5,880,456.70	17,170,950.29	23,051,406.99	-0.3%			
TOTAL, OTHER STATE REVENUES			37,005,961.97	68,388,396.59	105,394,358.56	36,711,288.36	71,585,041.19	108,296,329.55	2.8%			

			2001/02 Unaudited Actuals			2002/03 Budget			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUES									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll									
		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll									
		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes									
		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes									
		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction									
		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies									
		8631	10,076.68	0.00	10,076.68	0.00	0.00	0.00	-100.0%
Sale of Publications									
		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales									
		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales									
		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
		8650	505,414.44	0.00	505,414.44	650,000.00	0.00	650,000.00	28.6%
Interest									
		8660	2,712,501.87	0.00	2,712,501.87	3,000,000.00	0.00	3,000,000.00	10.6%
Net Increase (Decrease) in the Fair Value									
of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students									
		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals									
	7230, 7240	8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services									
		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services									
	All Other	8677	0.00	0.00	0.00	0.00	27,300.00	27,300.00	New
Mitigation/Developer Fees									
		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
		8688	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment									
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue									
		8699	277,018.76	1,797,141.12	2,074,159.88	4,139,478.00	2,133,222.22	6,272,700.22	202.4%
Tuition									
		8710	2,396,430.00	0.00	2,396,430.00	2,500,000.00	0.00	2,500,000.00	4.3%
Charter Schools Funding In-Lieu of Property Taxes									
		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts									
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts									
	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts									
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others									
		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			5,901,441.75	1,797,141.12	7,698,582.87	10,289,478.00	2,160,522.22	12,450,000.22	61.7%
TOTAL, REVENUES			311,617,000.37	108,091,475.49	419,708,475.86	322,464,482.83	109,298,902.87	431,763,385.70	2.9%

			2001/02 Unaudited Actuals			2002/03 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Teachers' Salaries		1100	157,692,059.57	43,804,127.97	201,496,187.54	139,239,677.02	62,291,741.33	201,531,418.35	0.0%
Certificated Pupil Support Salaries		1200	7,266,567.92	1,504,250.73	8,770,818.65	7,914,977.47	1,365,128.00	9,280,105.47	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	13,948,356.08	1,223,730.57	15,172,087.05	14,270,958.18	1,387,473.28	15,658,431.46	3.2%
Other Certificated Salaries		1900	(25,000.00)	37,753.71	12,753.71	0.00	89,697.00	89,697.00	603.3%
TOTAL, CERTIFICATED SALARIES			178,881,983.57	46,569,863.38	225,451,846.95	161,425,612.67	65,134,039.61	226,559,652.28	0.5%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	1,036,398.10	19,074,574.50	20,110,972.60	689,421.27	18,894,172.20	19,783,593.47	-1.6%
Classified Support Salaries		2200	17,740,524.56	947,780.63	18,688,305.19	19,823,498.94	625,507.80	20,449,006.74	9.4%
Classified Supervisors' and Administrators' Salaries		2300	2,758,389.86	90,597.21	2,848,987.07	3,171,153.94	89,460.00	3,260,613.94	14.4%
Clerical and Office Salaries		2400	16,986,523.43	3,337,670.20	20,324,193.63	18,229,195.22	3,608,523.19	22,037,718.41	8.4%
Other Classified Salaries		2900	2,664,086.03	1,501,656.20	4,165,744.23	2,793,903.60	1,519,563.35	4,313,466.95	3.5%
TOTAL, CLASSIFIED SALARIES			41,185,903.98	24,952,278.74	66,138,182.72	44,907,172.97	24,937,228.54	69,844,399.51	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,881,315.93	2,886,767.75	16,768,083.68	14,720,003.13	1,990,895.14	16,710,898.27	-0.3%
PERS		3201-3202	64.05	0.00	64.05	1,299,613.59	6,510.00	1,306,123.59	*****
OASDI/Medicare/Alternative		3301-3302	5,170,202.95	2,309,245.37	7,479,448.32	6,022,550.62	1,400,635.81	7,423,186.43	-0.8%
Health and Welfare Benefits		3401-3402	25,149,799.37	6,707,413.27	31,857,212.64	21,896,015.00	7,428,487.64	29,322,502.64	-8.0%
Unemployment Insurance		3501-3502	211,417.06	91,706.33	303,123.39	267,998.01	82,403.53	350,401.54	15.6%
Workers' Compensation		3601-3602	970,314.09	705,859.25	1,676,173.34	2,233,314.59	420,201.42	2,653,516.01	58.3%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,045,621.23	2,222,720.29	7,268,341.52	4,547,300.38	1,491,108.28	6,038,408.66	-18.9%
Other Employee Benefits		3901-3902	59,244.69	0.00	59,244.69	2,070,000.00	0.00	2,070,000.00	3394.0%
TOTAL, EMPLOYEE BENEFITS			50,488,979.37	14,923,712.26	65,412,691.63	53,056,795.32	12,818,041.82	65,874,837.14	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,458,008.04	3,464,318.30	4,922,326.34	1,864,426.00	17,500.00	1,901,926.00	-61.4%
Books and Other Reference Materials		4200	75,361.68	1,490,016.22	1,565,377.90	25,840.00	47,041.00	72,881.00	-95.3%
Materials and Supplies		4300	7,393,751.09	8,736,283.66	16,130,034.75	9,991,367.00	4,505,673.86	14,497,040.86	-10.1%
Noncapitalized Equipment		4400	995,789.30	3,251,304.06	4,247,093.36	61,892.00	750,197.00	812,089.00	-80.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,922,910.09	16,941,922.24	26,864,832.33	11,963,525.00	5,320,411.86	17,283,936.86	-35.7%
SERVICES, OTHER OPERATING EXPENSES									
Travel and Conferences		5200	286,476.07	1,255,265.38	1,541,741.45	240,347.00	655,085.92	895,432.92	-41.9%
Dues and Memberships		5300	52,472.17	1,073.00	53,545.17	38,516.00	2,720.00	41,236.00	-23.0%
Insurance		5400 - 5450	294,362.10	490.00	294,852.10	373,000.00	3,950.00	376,950.00	27.8%
Operation and Housekeeping Services		5500	8,402,210.83	51,907.74	8,454,118.57	8,619,050.00	46,708.80	8,665,758.80	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,595,149.47	144,523.95	8,039,673.42	10,241,861.00	127,051.00	10,368,912.00	29.0%
Direct Costs - Transfer of Services		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,478,477.47	7,848,078.34	12,324,555.81	6,055,095.64	6,552,578.29	12,607,773.93	2.3%
Communications		5900	448.80	2,784.85	3,233.65	5,000.00	12,500.00	17,500.00	439.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,407,596.71	9,304,133.26	30,711,729.97	25,773,469.64	7,400,694.01	33,174,163.65	8.0%

			Expenditures by Object 2001/02 Unaudited Actuals			2002/03 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column G & F
CAPITAL OUTLAY									
Sites and Improvements of Sites		6100	242,137.93	6,031,426.39	6,273,564.32	2,280,000.00	0.00	2,280,000.00	-63.7%
Buildings and Improvements of Buildings		6200	2,111,832.30	661,352.30	2,773,184.60	1,665,000.00	238,046.00	1,903,046.00	-31.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,138,244.96	2,254,417.70	3,392,662.66	1,212,306.00	542,410.00	1,754,716.00	-48.3%
Equipment Replacement		6500	48,822.91	0.00	48,822.91	423,900.00	54,000.00	477,900.00	878.8%
TOTAL, CAPITAL OUTLAY			3,541,038.10	8,947,196.39	12,488,234.49	5,581,206.00	834,456.00	6,415,662.00	-48.6%
OTHER OUTGO (excluding Direct Support/Indirect Costs)									
Tuition									
Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	32,658.00	0.00	32,658.00	15,000.00	0.00	15,000.00	-54.1%
Tuition, Excess Costs, and/or Deficits Payments to Districts		7141	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
Payments to County Offices		7142	1,135,037.53	81,843.00	1,216,880.53	850,000.00	0.00	850,000.00	-30.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools Funding In-Lieu of Property Taxes		7260	2,163,636.92	0.00	2,163,636.92	2,100,000.00	0.00	2,100,000.00	-2.9%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	466,200.00	0.00	466,200.00	New
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			3,331,332.45	81,843.00	3,413,175.45	3,436,200.00	0.00	3,436,200.00	0.7%
DIRECT SUPPORT/INDIRECT COSTS									
Direct Support/Indirect Cost Charges		7310	(1,746,462.26)	1,746,462.26	0.00	(1,087,292.00)	1,087,292.00	0.00	0.0%
Direct Support/Indirect Cost Charges for Interfund Charges		7350	0.00	0.00	0.00	(400,000.00)	400,000.00	0.00	0.0%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			(1,746,462.26)	1,746,462.26	0.00	(1,487,292.00)	1,487,292.00	0.00	0.0%
TOTAL, EXPENDITURES			307,013,262.01	123,467,411.53	430,480,693.54	304,656,689.60	117,932,161.84	422,588,851.44	-1.2%

Expenditures by Object						2002/03 Budget			
2001/02 Unaudited Actuals									
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,200,000.00	0.00	1,200,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500,000.00	0.00	2,500,000.00	4,875,000.00	0.00	4,875,000.00	95.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,100,000.00	0.00	5,100,000.00	6,275,000.00	0.00	6,275,000.00	23.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionment		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	5,000,000.00	1,500,000.00	6,500,000.00	0.00	0.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	9.06	0.00	9.06	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			5,000,009.06	1,500,000.00	6,500,009.06	0.00	0.00	0.00	-100.0%
USES									
Debt Service									
Debt Service/Other Debt									
Debt Service - Interest		7636	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7639	1,058,255.43	0.00	1,058,255.43	0.00	0.00	0.00	-100.0%
Other Uses									
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			1,058,255.43	0.00	1,058,255.43	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(22,096,853.60)	22,096,853.60	0.00	(9,447,226.31)	9,447,226.31	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,096,853.60)	22,096,853.60	0.00	(9,447,226.31)	9,447,226.31	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(22,756,099.97)	23,596,853.60	841,753.63	(15,722,226.31)	9,447,226.31	(6,275,000.00)	-845.6%

2001/02 Unaudited Actuals						2002/03 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	268,700,825.87	6,702,176.00	275,403,001.87	275,020,086.47	6,800,000.00	281,820,086.47	2.3%
2) Federal Revenues		8100-8299	8,770.98	31,203,761.78	31,212,532.76	443,630.00	28,753,339.46	29,196,969.46	-6.5%
3) Other State Revenues		8300-8599	37,005,961.97	98,388,396.59	105,394,358.56	36,711,288.36	71,585,041.19	108,296,329.55	2.8%
4) Other Local Revenues		8600-8799	5,901,441.75	1,797,141.12	7,698,582.87	10,289,478.00	2,160,522.22	12,450,000.22	61.7%
5) TOTAL, REVENUES			311,617,000.37	108,091,475.49	419,708,475.86	322,464,482.83	109,298,902.87	431,763,385.70	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		187,916,029.31	78,038,040.12	265,954,069.43	169,826,013.50	90,036,501.78	259,862,515.28	0.0%
2) Instruction - Related Services	2000-2999		43,136,635.38	21,804,110.25	64,940,745.63	41,753,008.78	14,891,962.72	56,644,971.50	5.6%
3) Pupil Services	3000-3999		10,388,118.80	7,618,581.08	18,006,699.88	10,299,179.67	7,125,533.00	17,424,712.67	0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	-35.7%
5) Community Services	5000-5999		0.00	18,709.24	18,709.24	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		21,983,882.75	7,773,189.71	29,757,052.46	33,793,327.42	4,708,061.04	38,501,388.46	-48.6%
8) Plant Services	8000-8999		40,422,551.26	8,132,958.15	48,555,509.41	45,548,950.23	1,169,703.30	46,718,653.53	0.7%
9) Other Outgo	9000-9999	Except	3,166,064.51	61,843.00	3,247,907.51	3,438,200.00	0.00	3,438,200.00	0.0%
10) TOTAL, EXPENDITURES	7610-7699		307,013,282.01	123,467,411.53	430,480,693.54	304,656,689.60	117,932,161.84	422,588,851.44	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,603,718.36	(15,375,936.04)	(10,772,217.68)	17,807,793.23	(8,633,258.97)	9,174,534.26	-185.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8910-8929		500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7610-7629		5,100,000.00	0.00	5,100,000.00	6,275,000.00	0.00	6,275,000.00	23.0%
2) Other Sources/Uses									
a) Sources	8930-8979		5,000,009.06	1,500,000.00	6,500,009.06	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		1,058,255.43	0.00	1,058,255.43	0.00	0.00	0.00	-100.0%
3) Contributions	9980-9999		(22,096,853.60)	22,096,853.60	0.00	(9,447,226.31)	9,447,226.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,755,099.97)	23,596,853.60	841,753.63	(15,722,226.31)	9,447,226.31	(6,275,000.00)	-845.5%

Description	Function Codes	Object Codes	2001/02 Unaudited Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,151,381.61)	8,220,917.56	(9,930,464.05)	2,085,566.92	913,967.34	2,899,534.26	-126.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,950,186.33	38,083,241.39	65,033,427.72	8,798,804.72	47,026,509.75	55,825,314.47	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,950,186.33	38,083,241.39	65,033,427.72	8,798,804.72	47,026,509.75	55,825,314.47	-14.2%
d) Other Restatements		9795	0.00	722,350.80	722,350.80	0.00	0.00	0.00	-100.0%
e) Net Beginning Balance (F1c + F1d)			26,950,186.33	38,805,592.19	65,755,778.52	8,798,804.72	47,026,509.75	55,825,314.47	-15.1%
2) Ending Balance, June 30 (E + F1e)			8,798,804.72	47,026,509.75	55,825,314.47	10,884,371.64	47,940,477.09	58,724,848.73	5.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	1,050,000.00	0.00	1,050,000.00	350,000.00	0.00	350,000.00	-66.7%
Stores		9712	1,047,956.15	0.00	1,047,956.15	1,000,000.00	0.00	1,000,000.00	-4.6%
Prepaid Expenditures		9713	103,412.53	0.00	103,412.53	100,000.00	0.00	100,000.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	47,840,476.70	47,840,476.70	New
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	8,577,277.00	0.00	8,577,277.00	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,597,396.04	47,026,509.75	53,623,905.79				
d) Unappropriated Amount		9790				857,094.64	0.39	857,095.03	

## **Exhibit D**



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## Procedure 330    Object Classification

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<u>Code</u>	<u>Definition</u>
5500	<p><b>Operations and Housekeeping Services.</b> Record expenditures for water, heating fuel, light, power, waste disposal, pest control, laundry and dry cleaning (such as laundering of curtains and cleaning of drapes), and so forth. Include contracts for these services. Object 5500 is used only with the maintenance and operation functions 8100–8500 and Function 6000, Enterprise.</p> <p>Cleaning of uniforms, such as band or custodial uniforms, is charged to the appropriate function and Object 5800, Professional/Consulting Services and Operating Expenditures. Fuel for pupil transportation is coded to Object 4300, Materials and Supplies.</p>
5600	<p><b>Rentals, Leases, Repairs, and Noncapitalized Improvements.</b> Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization.</p> <p>Capital leases should be recorded according to the accounting procedures for lease/purchase agreements in Procedure 710.</p> <p>Rental of facilities is recorded in Function 8700, Facilities Rents and Leases, and includes all facilities, whether rented for a day, a month, or a year.</p>
5700–5799	<p><b>Transfers of Direct Costs.</b> Record the transfer of expenditures from one function to another. Typical transfers using this object account include services provided or products developed by the LEA, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; district vehicle use; and information technology expenses. These transfers normally change the function of the expenditures. For example, transfers related to costs of field trips are considered costs of the Instruction function, not of the Pupil Transportation function (see Example 1 in Procedure 640). Transfers of expenditures that do not change functions, such as custodial costs, are normally transferred using Object 7370 or 7380, Transfers of Direct Support Costs.</p> <p>One exception to this guidance is special education transportation costs for severely handicapped (SH/OH) students that may be initially accumulated in Resource 7230, Transportation: Home-to-School, and subsequently transferred to Resource 7240, Transportation: Special Education (SH/OH). The transfer of these costs would be recorded using Object 5710, even though the Function 3600, Pupil Transportation, would not change. These costs are considered direct costs of the SH/OH transportation program.</p>

STATE CLASSIFICATION

00-0-00-000-0000-5300

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00-0-00-000-0000-5430

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00-0-00-000-0000-5523

00-0-00-000-0000-5524

00-0-00-000-0000-5525

00-0-00-000-0000-5600

00-0-00-000-0000-5630

00-0-00-000-0000-5640

00-0-00-000-0000-5800

00-0-00-000-0000-5805

00-0-00-000-0000-5810

00-0-00-000-0000-5820

00-0-00-000-0000-5825

00-0-00-000-0000-5840

00-0-00-000-0000-5850

00-0-00-000-0000-5890

00-0-00-000-0000-5895

CONTRACTED SERVICES & OTHER OPERATING EXPENSEDues and MembershipsInsurance

Other Legal - Court Reporting, etc.

Our Legal - District Approved Attorneys

Claims Contract - Carl Warren

Student Insurance

Liability Claims - Judgments, Settlements

Liability Claims - Investigation

Liability Claims - Contingency

Housekeeping ServicesUtilities

Electricity

Telephone

Gas

Water

Sanitation (Sewer)

Rentals/Leases

Maintenance Contracts - Repairs

Rental Contracts

Contracts (Physicals, Fingerprints)

Non Public Schools Services

Legal, Audit and Election Contracts

Transportation Contracts

Transportation Contracts - Field Trips

Staff Development - Noninstructional

Consultant - Noninstructional

Other Contracts

Indirect Costs

CAPITAL OUTLAY & EQUIPMENT REPLACEMENT

00-0-00-000-0000-6100

00-0-00-000-0000-6110

00-0-00-000-0000-6111

00-0-00-000-0000-6112

00-0-00-000-0000-6113

00-0-00-000-0000-6114

00-0-00-000-0000-6115

00-0-00-000-0000-6116

00-0-00-000-0000-6117

00-0-00-000-0000-6120

00-0-00-000-0000-6130

00-0-00-000-0000-6135

00-0-00-000-0000-6140

00-0-00-000-0000-6150

00-0-00-000-0000-6155

00-0-00-000-0000-6160

00-0-00-000-0000-6170

Sites and Improvement of Sites

Site Purchase

Site Escrow Fees

Acquisition (Okuda)

Site Demolition

Relocation

Site Appraisals

Rent Collection

Rent Deposits

Site Improvements

Site Inspection

Site Surveys

Site Improvement Fees

Site Lab Tests

Site Landscaping

Site Architect